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March 17, 2004

ATTORNEY DOCKET NO.: 04329.3270
CUSTOMER NO. 22,852

MAIL STOP PATENT APPLICATION
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

17510 U.S. PTO
10/801840
031704

New U.S. Patent Application
Title: **AUDIO SIGNAL RECORDING APPARATUS**
Inventor: **Atsushi FUJITA**

Sir:

We enclose the following papers for filing in the United States Patent and Trademark Office in connection with the above patent application.

1. Application - 14 pages, including 1 independent claim and 5 claims total.
2. Drawings - 3 sheets of formal drawings containing 6 figures.
3. Declaration and Power of Attorney.
4. Recordation Form Cover Sheet and Assignment to **KABUSHIKI KAISHA TOSHIBA**.
5. Certified copy of Japanese Patent Application No. 2003-188490, filed on June 30, 2003.
6. The filing fee is calculated as follows:

Basic Application Filing Fee					\$770	\$ \$770.00
	Number of Claims		Basic	Extra Claims		
Total Claims	5	-	20	0	x \$18	
Independent Claims	1	-	3	0	x \$86	\$
<input type="checkbox"/> Presentation of Multiple Dep. Claim.					+\$290	
Subtotal						\$ 770.00
Reduction by 1/2 if small entity						-
TOTAL APPLICATION FILING FEE						\$ 770.00

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DUNNER LLP

7. A check for \$810.00 is enclosed. The fee includes:

\$770.00 filing fee; and

\$40.00 Assignment recordation fee.

Applicant claims the right to priority based on Japanese Patent Application No. 2003-188490, filed on June 30, 2003.

Please address all correspondence with respect to this application to:

**Finnegan, Henderson, Farabow,
Garrett & Dunner, L.L.P.
1300 I Street, N.W.
Washington, D.C. 20005-3315**


Please accord this application an application number and filing date and record and return the Assignment to the undersigned.

The Commissioner is hereby authorized to charge any additional filing fees due and any other fees due under 37 C.F.R. § 1.16 or §1.17 during the pendency of this application to our Deposit Account No. 06-0916.

Respectfully submitted,

FINNEGAN, HENDERSON, FARABOW,
GARRETT & DUNNER, L.L.P.

By: _____


Richard V. Burgujian
Reg. No. 31,744

RVB/FPD/sci
Enclosures